

KING COUNTY FIRE PROTECTION DISTRICT No. 50
King County, Washington
January 1, 1990 Through December 31, 1993

Schedule Of Findings

1. District Officials Should Appropriately Authorize Salaries And Require Adequate Payroll Records Be Maintained

Our audit of the minutes and resolutions for the period January 1, 1990 through December 31, 1993, indicated that in 1990 and 1991 there was no current authorization or reaffirmation of the district secretary's salary. In addition, the district secretary was not maintaining adequate payroll records identifying exemptions, deductions, or time involved in fulfilling her duties. During 1990 and 1991, Geraldine Flynn, the former district secretary, was the only paid employee. Her salary was paid from the EMS contract with King County. All other fire district personnel were volunteers.

RCW 52.14.010 states in part:

The board shall fix the compensation to be paid the secretary and all other agents and employees of the district.

Additionally, RCW 42.32.030 states:

The minutes of all regular and special meetings, except executive sessions of such boards . . . shall be promptly records and such records shall be open to public inspection.

Finally, RCW 43.09.200 indicates:

Division of municipal corporations - Uniform system of accounting. The state auditor, through such division, shall formulate, prescribe, and install a system of accounting and reporting, which shall be uniform for every public institution, and every public office, and every public account of the same class.

The lack of a current authorization or reaffirmation of the salary for the district secretary makes it difficult to assure ourselves that the board had been monitoring the salary and duties of the former district secretary. In addition, the lack of adequate payroll records to substantiate the payroll and employer tax vouchers results in a concern about the validity and accuracy of such payments.

The above situation appears to have resulted from the size and informality of the district's operations and the fact that there was only one paid employee in 1990 and 1991. It should be noted that the situation detailed did not pertain to audit years 1992 and 1993. Examination of the records for those audit years indicate all paid district personnel, including contract employees, were hired pursuant to resolution, which is reviewed and

adopted annually.

We recommend the board of fire commissioners continue with the current practice of annually establishing or reaffirming, by resolution, the wage or salary level of all paid personnel.

2. Board Of Commissioners' Minutes Should Be Adequately Documented And In Compliance With The Open Public Meetings Act

Our audit of the board of commissioners' minutes for the period January 1, 1990, through December 31, 1993, indicated a lack of adequate documentation regarding the board's actions and proceedings, primarily in 1990 and 1991. In at least three instances, the minutes for the monthly board meetings were missing. Specifically, the minutes documenting the board's activity for May 1990, February 1991, and March 1991 could not be located by the district. In addition, district officials failed to comply with the Open Public Meetings Act as it pertains to special meetings on at least four occasions, three in 1991 and one in 1992.

RCW 42.32.030 states in part:

The minutes of all regular and special meetings . . . except executive sessions . . . shall be promptly recorded and such records shall be open to public inspection.

Additionally, RCW 52.14.080 states in part:

The fire commissioners shall . . . appoint a secretary of the district . . . The secretary of the district shall keep a record of the proceedings of the board

RCW 52.14.100 continues by stating in part:

All records of the board shall be open to inspection

Finally, RCW 42.30.080 states in part:

A special meeting may be called at any time by the presiding officer of the governing body of a public agency or by a majority of the members of the governing body by delivery personally or by mail written notice to each member of the governing body; and to each local newspaper of general circulation . . . such notice must be delivered personally or by mail at least twenty-four hours before the time of such meeting as specified in the notice.

This lack of documentation in the minutes makes it difficult to determine if all proceedings were appropriately approved by the board. Additionally, the failure to post notices regarding special meetings raises the issue that all concerned parties may not have been given the opportunity to express their opinions.

The above situation appears to have resulted from the size and informality of the district's operations.

We recommend the district secretary prepare and retain complete minutes of all board meetings and special meetings be appropriately posted.